

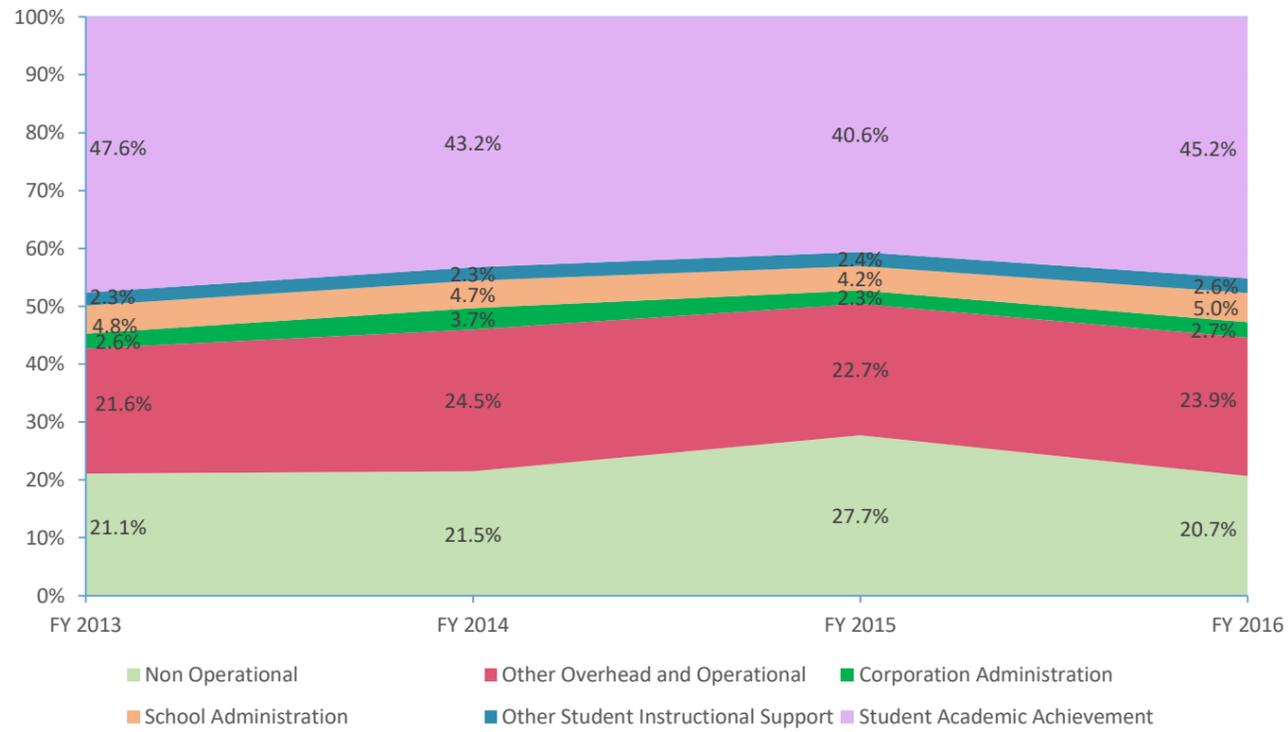
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Delphi Community School Corp (755)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,905,080	49.0%	\$8,403,412	46.4%	\$7,681,186	47.6%	\$7,351,266	43.2%	\$7,027,592	40.6%	\$7,345,053	45.2%
Student Instructional Support	\$1,016,940	6.3%	\$1,292,048	7.1%	\$1,145,109	7.1%	\$1,202,525	7.1%	\$1,148,917	6.6%	\$1,231,819	7.6%
<b>Total</b>	<b>\$8,922,021</b>	<b>55.3%</b>	<b>\$9,695,460</b>	<b>53.5%</b>	<b>\$8,826,296</b>	<b>54.7%</b>	<b>\$8,553,791</b>	<b>50.3%</b>	<b>\$8,176,509</b>	<b>47.3%</b>	<b>\$8,576,872</b>	<b>52.7%</b>

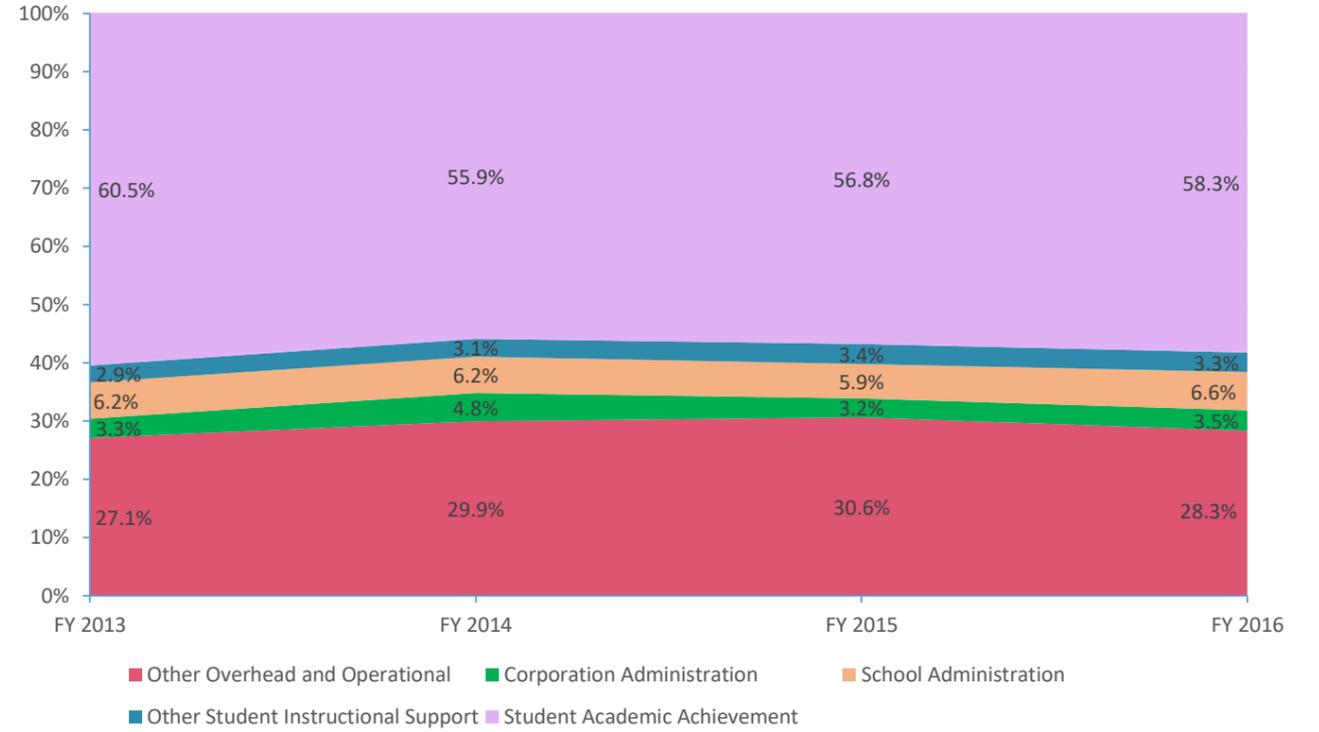
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,205,591	19.9%	\$4,444,853	24.5%	\$3,900,059	24.2%	\$4,792,247	28.2%	\$4,332,483	25.0%	\$4,323,096	26.6%
Non Operational	\$4,010,395	24.9%	\$3,976,161	21.9%	\$3,402,278	21.1%	\$3,652,050	21.5%	\$4,793,822	27.7%	\$3,362,124	20.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$7,215,986</b>	<b>44.7%</b>	<b>\$8,421,015</b>	<b>46.5%</b>	<b>\$7,302,337</b>	<b>45.3%</b>	<b>\$8,444,297</b>	<b>49.7%</b>	<b>\$9,126,304</b>	<b>52.7%</b>	<b>\$7,685,220</b>	<b>47.3%</b>

<b>Grand Total</b>	<b>\$16,138,006</b>	<b>\$18,116,474</b>	<b>\$16,128,632</b>	<b>\$16,998,088</b>	<b>\$17,302,814</b>	<b>\$16,262,092</b>
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Delphi Community School Corp (755)**

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$460,535	\$450,925	\$486,359	NA	5.6%	7.9%
11100	Regular Programs	Elementary	\$2,277,952	\$2,105,784	\$1,955,732	\$2,047,842	-10.1%	-2.8%	4.7%
11200	Regular Programs	Middle/Junior High	\$931,442	\$1,198,445	\$1,099,562	\$1,153,653	23.9%	-3.7%	4.9%
11300	Regular Programs	High School	\$1,263,448	\$1,666,599	\$1,865,886	\$1,738,745	37.6%	4.3%	-6.8%
11350	Regular Programs	High School - Academic Honors Diploma	\$25,038	\$43,984	\$1,697	\$48,527	93.8%	10.3%	2759.7%
11420	Regular Programs	Vocational Education - Agriculture B	\$134,475	\$424,639	\$365,056	\$432,390	221.5%	1.8%	18.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$34,413	\$117,864	\$88,670	\$119,395	247.0%	1.3%	34.7%
11490	Regular Programs	Vocational Education - Industrial Education B	\$61,015	\$0	\$0	\$0	-100.0%	NA	NA
11510	Regular Programs	Vocational Education - Cooperative Education	\$0	\$0	\$87,926	\$80,589	NA	NA	-8.3%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$23,221	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,287	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$11,746	\$28,438	\$35,800	NA	204.8%	25.9%
12350	Special Programs	Physical Impairment - Homebound	\$420	\$0	\$309	\$0	-100.0%	NA	-100.0%
12520	Special Programs	Culturally Different - Compensatory	\$35,152	\$129,050	\$84,682	\$98,102	179.1%	-24.0%	15.8%
12810	Special Programs	Special Education Preschool	\$41,200	\$76,044	\$0	\$0	-100.0%	-100.0%	NA
13100	Adult/Continuing Education Programs	Instruction	\$8,231	\$8,351	(\$1,730)	\$0	-100.0%	-100.0%	100.0%
14100	Summer School Programs	Elementary	\$0	\$0	\$1,851	\$9,576	NA	NA	417.4%
14200	Summer School Programs	Middle/Junior High School	\$0	\$8,933	\$29,200	\$32,142	NA	259.8%	10.1%
14300	Summer School Programs	High School	\$34,138	\$26,845	\$45,804	\$66,118	93.7%	146.3%	44.4%
16100	Remediation	Remediation Testing	\$16,635	\$0	\$169,275	\$142,870	758.9%	NA	-15.6%
16200	Remediation	Preventive Remediation	\$0	\$34,149	\$0	\$0	NA	-100.0%	NA
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$6,332	\$49,345	\$18,568	NA	193.2%	-62.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$54,929	\$51,437	\$0	\$20,218	-63.2%	-60.7%	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$7,424	\$6,082	\$5,253	\$5,548	-25.3%	-8.8%	5.6%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$873,021	\$882,378	\$87,926	\$81,165	-90.7%	-90.8%	-7.7%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$53,850	\$31,028	NA	NA	-42.4%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$36,733	\$20,810	\$340	\$18,775	-48.9%	-9.8%	5425.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$15,076	\$12,938	\$0	\$0	-100.0%	-100.0%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$4,882	\$81,211	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$212,358	\$292,939	\$137,713	\$137,841	-35.1%	-52.9%	0.1%
22230	Instruction	Library/Media Services - Audiovisual	\$320	\$203	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$114,096	\$197,511	\$241,566	\$220,968	93.7%	11.9%	-8.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$63,031	\$52,787	\$83,199	\$111,319	76.6%	110.9%	33.8%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$9,923	\$32,927	\$6,239	NA	-37.1%	-81.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$190,287	\$475,890	\$62,190	\$201,274	5.8%	-57.7%	223.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$270,753	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$6,742,978</b>	<b>\$8,403,412</b>	<b>\$7,027,592</b>	<b>\$7,345,053</b>	<b>8.9%</b>	<b>-12.6%</b>	<b>4.5%</b>
<b>Student Instructional Support</b>									
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$1,588	\$1,650	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$206,078	\$293,908	\$335,479	\$324,572	57.5%	10.4%	-3.3%
21240	Students	Guidance Services - Information Services	\$2,192	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$78,367	\$101,051	\$84,452	\$89,610	14.3%	-11.3%	6.1%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$1,230	\$0	NA	NA	-100.0%
21990	Students	Other Support Services Students - Other Student Services	\$1,167	\$0	\$0	\$502	-56.9%	NA	NA
24100	School Administration	Office of The Principal	\$545,268	\$895,439	\$727,756	\$817,134	49.9%	-8.7%	12.3%
<b>Student Instructional Support Total</b>			<b>\$834,659</b>	<b>\$1,292,048</b>	<b>\$1,148,917</b>	<b>\$1,231,819</b>	<b>47.6%</b>	<b>-4.7%</b>	<b>7.2%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$20,233	\$22,354	\$18,592	\$18,790	-7.1%	-15.9%	1.1%
23150	General Administration	Board of Education - Legal Services	\$5,000	\$5,000	\$28,318	\$16,111	222.2%	222.2%	-43.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,717	\$3,903	\$11,213	\$2,547	48.4%	-34.7%	-77.3%
23190	General Administration	Board of Education - Other Governing Body Services	\$15,528	\$10,071	\$6,798	\$7,230	-53.4%	-28.2%	6.4%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Delphi Community School Corp (755)**

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
23210	General Administration	Executive Administration - Office of The Superintendent	\$121,209	\$616,963	\$222,444	\$251,790	107.7%	-59.2%	13.2%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$711	\$414	NA	NA	-41.8%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$4,685	\$5,474	\$4,464	\$1,633	-65.2%	-70.2%	-63.4%
25150	Central Services	Fiscal Services - Payroll Services	\$1,397	\$720	\$0	\$0	-100.0%	-100.0%	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$23,481	\$35,872	\$53,196	\$59,111	151.7%	64.8%	11.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$770	\$0	\$0	\$0	-100.0%	NA	NA
25192	Central Services	Fiscal Services - Other - Petty Cash	\$350	\$0	\$0	\$0	-100.0%	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$29,745	\$115	\$0	\$0	-100.0%	-100.0%	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$23,941	\$30,602	\$5,416	\$19,696	-17.7%	-35.6%	263.6%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$11,717	\$0	\$0	NA	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$31,518	\$47,973	\$56,101	NA	78.0%	16.9%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$491	\$0	NA	NA	-100.0%
25890	Central Services	Other Technology Services	\$0	\$0	\$504	\$1,211	NA	NA	140.4%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$3,206	\$0	\$0	\$0	-100.0%	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$0	\$61	NA	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,067,570	\$1,458,619	\$1,343,446	\$1,309,422	22.7%	-10.2%	-2.5%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$29,985	\$132,476	\$78,695	\$20,887	-30.3%	-84.2%	-73.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,361	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$432	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$60,170	\$115,731	NA	NA	92.3%
26700	Operation and Maintenance of Plant Services	Insurance	\$102,688	\$70,434	\$273,713	\$105,816	3.0%	50.2%	-61.3%
27010	Student Transportation	Service Area Direction	\$200,757	\$257,271	\$458,475	\$448,471	123.4%	74.3%	-2.2%
27100	Student Transportation	Vehicle Operation	\$389,857	\$487,718	\$557,285	\$528,867	35.7%	8.4%	-5.1%
27200	Student Transportation	Monitoring Services	\$12,388	\$35,445	\$16,754	\$14,541	17.4%	-59.0%	-13.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$164,508	\$320,532	\$288,562	\$252,216	53.3%	-21.3%	-12.6%
27400	Student Transportation	Purchase of School Buses	\$149,896	\$140,418	\$91,539	\$339,605	126.6%	141.9%	271.0%
27500	Student Transportation	Insurance on Buses	\$37,618	\$27,701	\$41,481	\$39,113	4.0%	41.2%	-5.7%
27700	Student Transportation	Contracted Transportation Services	\$11,429	\$6,664	\$5,936	\$4,340	-62.0%	-34.9%	-26.9%
27900	Student Transportation	Other Student Transportation Services	\$12,994	\$19,719	\$16,626	\$13,879	6.8%	-29.6%	-16.5%
27910	Student Transportation	Bus Driver Training	\$3,745	\$3,927	\$3,081	\$2,293	-38.8%	-41.6%	-25.6%
31100	Food Services Operations	Service Area Direction	\$23,503	\$30,729	\$61,095	\$48,569	106.7%	58.1%	-20.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$186,674	\$274,331	\$301,871	\$295,694	58.4%	7.8%	-2.0%
31400	Food Services Operations	Food Purchases	\$203,782	\$311,670	\$301,820	\$311,952	53.1%	0.1%	3.4%
31900	Food Services Operations	Other Food Services	\$23,096	\$92,892	\$31,812	\$37,006	60.2%	-60.2%	16.3%
<b>Overhead and Operational Total</b>			<b>\$2,873,544</b>	<b>\$4,444,853</b>	<b>\$4,332,483</b>	<b>\$4,323,096</b>	<b>50.4%</b>	<b>-2.7%</b>	<b>-0.2%</b>
<b>Non Operational</b>									
33300	Category not Specified	Civic Services	\$1,344	\$1,552	\$0	\$500	-62.8%	-67.8%	NA
33400	Category not Specified	Athletic Coaches	\$147,615	\$205,535	\$261,234	\$235,792	59.7%	14.7%	-9.7%
33940	Other Community Services	Child Care Services	\$0	\$6,075	\$0	\$0	NA	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$0	\$231,895	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$162,995	\$111,967	\$228,843	\$129,672	-20.4%	15.8%	-43.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,162,139	\$145,452	\$2,128,896	\$318,994	-72.6%	119.3%	-85.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$1,100	\$52,939	\$43,455	\$57,485	5125.9%	8.6%	32.3%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$11,024	\$10,117	\$5,398	\$5,386	-51.1%	-46.8%	-0.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$36,630	\$0	\$14,578	NA	-60.2%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$424,668	\$580,641	\$228,843	\$428,324	0.9%	-26.2%	87.2%
51100	Principal on Debt	Bonds	\$630,000	\$325,728	\$1,619,006	\$1,902,331	202.0%	484.0%	17.5%
51600	Principal on Debt	Other DLGF Approved Debt	\$70,000	\$80,000	\$110,000	\$115,000	64.3%	43.8%	4.5%
52100	Interest on Debt	Bonds	\$161,530	\$0	\$0	\$0	-100.0%	NA	NA
52200	Interest on Debt	Temporary Loans	\$18,535	\$68,086	\$0	\$0	-100.0%	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$116,450	\$107,731	\$77,937	\$72,261	-37.9%	-32.9%	-7.3%
53100	Lease Rental	Buildings-Principal	\$943,354	\$1,417,601	\$0	\$0	-100.0%	-100.0%	NA
53200	Lease Rental	Equipment-Principal	\$113,621	\$46,078	\$82,174	\$72,852	-35.9%	58.1%	-11.3%
53400	Lease Rental	Other-Principal	\$0	\$441,145	\$0	\$0	NA	-100.0%	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Delphi Community School Corp (755)**

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$7,659	\$0	\$0	\$0	-100.0%	NA	NA
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$8,000	\$0	\$0	NA	-100.0%	NA
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$5,100	\$5,350	NA	NA	4.9%
60700	Category not Specified	Scholarships	\$3,678	\$98,990	\$2,935	\$3,600	-2.1%	-96.4%	22.7%
<b>Non Operational Total</b>			<b>\$3,975,712</b>	<b>\$3,976,161</b>	<b>\$4,793,822</b>	<b>\$3,362,124</b>	<b>-15.4%</b>	<b>-15.4%</b>	<b>-29.9%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$35,843	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$5,130	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$17,277	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$958	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$365,178	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$59,593	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$103,394	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$10,963	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$31,127	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$5,441	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$12,760	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,352	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$636,210	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$105,020	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$193,389	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$20,461	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$5,109	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$913	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$672	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$123	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$88,636	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,185	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$4,554	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$826	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$1,711,113</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>